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**For decision**

**United Nations Children's Fund**
Executive Board
**Second regular session 2017**
12-15 September 2017
Agenda item 10

**Draft decision submitted to the Executive Board**

## UNICEF integrated budget, 2018-2021

*The Executive Board*

1. *Welcomes* the UNICEF integrated budget, 2018-2021 in response to its request in its decision 2009/20 to present a single, integrated budget that includes all UNICEF budgetary categories, with an improved results focus and enhanced linkages with the strategic plan results and harmonized in methodology and presentation, including on cost classification, attribution and recovery, with the United Nations Development Programme, the United Nations Population Fund and the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women);

2. *Approves* the integrated resource plan as the financial framework for the Strategic Plan, 2018-2021, based on projections of resources available, utilization and working capital required for liquidity;

3. *Requests* UNICEF to continue its strong focus on targeting resources towards the goals of the Strategic Plan, 2018-2021, particularly at the field level and on minimizing institutional costs;

4. *Approves*, for the Global and Regional Programme, a budget from regular resources of $220.0 million, subject to the availability of resources, and other resources of $810.2 million, subject to the receipt of contributions to other resources, for the period 2018-2021;

5. *Also approves* an extension of Executive Board decision 2016/9 authorizing the Executive Director to establish 10 additional director-level positions, to be funded from within the approved institutional budget for the period 2018-2021;

6. *Further approves* an appropriation for the institutional budget for the period 2018-2021 of $2,455.5 million to cover the costs of development effectiveness, United Nations development coordination, management activities and, within special purpose activities, capital investments, and notes that the

projected funding for the appropriation is $1,095.2 million from regular resources and $1,195.0 million from cost recovery from other resources;

7. *Notes*, in addition to the appropriation of $2,290.2 million, the projected funding for the institutional budget of $165.3 million from other resources, subject to the receipt of contributions to other resources;

8. *Also notes*, within special purpose activities, the projected utilization of resources for:

(a) The amounts required in accordance with the UNICEF Financial Regulations and Rules to defray the costs of UNICEF administration of special accounts on behalf of others, including procurement services;

(b) Private sector fundraising, for which budgets will be submitted for consideration and approval on an annual basis by the Executive Board at its first regular session;

9. *Requests* the Executive Director to:

(a) Provide actual financial information in the format of the integrated resource plan and assess performance against the integrated budget in his annual report to the Executive Board;

(b) Recall Executive Board decision 2016/8 and ensure continued focus on improving transparency in the use of resources to achieve programme results and enhance organizational effectiveness and efficiency;

(c) Provide regular updates on the impact and efficiency of spending, including against the Goal Areas and cross-cutting themes of the Strategic Plan, 2018-2021;

(d) Continue to ensure sufficient resources for effective evaluation and audit functions, recalling Executive Board decisions 2017/9 and 2017/10, respectively; and to include in its first revision of the integrated budget a separate budget item for the Office of Internal Audit and Investigations, as decided by the Board in its decision 2017/10, paragraph 14;

(e) Submit to the Executive Board, for annual approval, an updated integrated resource plan at its second regular session, following review of the financial projections upon which it is based;

(f) Submit to the Executive Board information on the actual implementation and results of the revised cost-recovery methodology, together with any related recommendations, at its annual session in 2018;

(g) Take into account the recommendations provided in the report of the Advisory Committee on Administrative and Budgetary Questions with regard to the implementation of the integrated budget, 2018-2021 and the preparation of the midterm review;

10. *Takes note* of the presentation by UNICEF on the structured dialogue on financing the results of the UNICEF Strategic Plan, 2018-2021, and recalls its decision 2016/13 on the structured dialogue on financing;

11. *Requests* UNICEF to improve future structured dialogues on financing and, in that regard, requests UNICEF to present a proposal to the Executive Board no later than the second regular session of 2018 on how it plans to use the structured dialogue on financing as a tool to improve the quality and transparency of funding and to better match resources to the outcomes of the Strategic Plan, 2018-2021;

12. *Encourages* UNICEF, in collaboration with UNDP, UNFPA and UN-Women, to find effective and practicable ways to harmonize administrative and financial systems in order to facilitate joint programming and implementation, and to present information on progress made in this regard to the Executive Board.